IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINETEENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE K.C. BHANU

and
THE HON'BLE MR JUSTICE B.SESHASAYANA REDDY

WRIT PETITION NO.19456 of 2004

Between:

M/s. Sakuma Exports, Flat No.210, Paras Chambers, Hyderabad,
rep. by its Authorized agent Shri. P. Nagaraj.

...PETITIONER

AND

1. The Assistant Commercial Tax Officer, Check Post – Thana, Andhra Tamilnadu Border, Commercial Tax Check Post, Chittoor, Chittoor District.

2. The Deputy Commissioner of Commercial Taxes, Chittoor, Chittoor District.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to Issue an appropriate writ, order or direction more particularly in the nature of certiorari by quashing the impugned notice in G.C.No.13817/2004-05 dated 15.10.2004 issued by the respondent.

Counsel for the Petitioner: MR.G.NARENDER CHETTY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

THE HON'BLE SRI JUSTICE K.C.BHANU

AND

THE HON'BLE SRI JUSTICE B.SESHASAYANA REDDY

WRIT PETITION NO.19456 OF 2004

ORDER: (Per the Hon'ble Sri Justice B.Seshasayana Reddy)

This Writ Petition is filed questioning the notice in G.C.No.14126/2004-05 dated 15.10.2004 issued by the first respondent.

Learned counsel for the petitioner submits that the proposed penalty is on high side and therefore, the impugned order is required to be set aside.

Perused the records and heard the learned counsel for the petitioner.

Initially, the notice was issued to the petitioner requiring him to submit explanation. He submitted explanation on 14.10.2004. Subsequently, a further notice pointing out contraventions of Rule 29 (2) (b) of the A.P.General Sales Tax Act, 1957 was issued on 15.10.2004. Hence, the petitioner filed Writ Petition questioning the notice dated 15.10.2004.

In the facts and circumstances of the case, we do not see any ground to quash the notice dated 15.10.2004 issued by the first respondent. It appears that the petitioner has submitted explanation. The first respondent is directed to dispose of the explanation submitted by the petitioner within three days from the date of receipt of a

copy of this order.

The Writ Petition is accordingly disposed of.

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(K.C.BHANU, J)

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(**B.SESHASAYANA REDDY, J)**

19th October 2004

Note: Wire at party's cost

B/O

RRB

ASSISTANT REGISTRAR

//True Copy//

SECTION OFFICER

Copy To:

1. The Assistant Commercial Tax Officer, Check Post – Thana, Andhra Tamilnadu Border, Commercial Tax Check Post, Chittoor, Chittoor District.
2. The Deputy Commissioner of Commercial Taxes, Chittoor, Chittoor District.
3. Two CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad (OUT).

4. Two CD copies.